

1 UNITED STATES BANKRUPTCY COURT

2 EASTERN DISTRICT OF VIRGINIA, RICHMOND DIVISION

3

4 In re: CIRCUIT CITY STORES, INC. et al.,

Chapter 11

5 Case No.: 08-35653 (KRH)

6 Debtors.

7

8 DECLARATION OF CHERYL PERKINS IN SUPPORT OF OPPOSITION OF CREDITOR
ALAMEDA COUNTY TREASURER-TAX COLLECTOR TO LIQUIDATING TRUST'S
9 EIGHTEENTH OMNIBUS OBJECTION AND THIRTY-SEVENTH OMNIBUS OBJECTION TO
CLAIMS FILED BY TAXING AUTHORITIES

10 I, CHERYL PERKINS, do hereby declare as follows:

11 1. I am over the age of twenty-one and of sound mind. I have been
12 employed by the County of Alameda since July 29, 1979. I am currently employed in
13 the Office of the Clerk of the Board of Supervisors of the County of Alameda. I have
14 been the Assistant Clerk of the Board of Supervisors since May 14, 2012. From
15 January 20, 2008, to May 13, 2012, my position was Clerk of the Board of Supervisors
16 Services Manager. I could and would testify to the following of my own personal
17 knowledge if called to do so in a court of law.

18 2. One of my job duties is to supervise and maintain the filings of
19 applications for changed assessment with the Alameda County Assessment Appeals
20 Board. Another of my job duties is to supervise and maintain the filings of property tax
21 claims for refund with the County of Alameda.

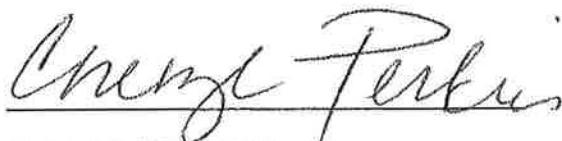
22 3. I have attached hereto and incorporate herein by reference Exhibit A,
23 which comprises the two certified copies of the decisions of the Alameda County
24 Assessment Appeals Board on the applications for changed assessment filed by Circuit
25 City Stores, Inc. for tax year 2009 for the taxpayer's stores in Emeryville, California, and
26 Hayward, California, respectively. There were no other applications filed with the

1 Alameda County Assessment Appeals Board by Circuit City Stores, Inc. for the tax year
2 2009.
3

4 I declare under penalty of perjury under the laws of the United States of America
5 that the foregoing is true and correct.

6
7 Dated: September 26, 2012

8 In the City of Oakland, County of Alameda, State of California

9
10 
11 CHERYL PERKINS



CLERK, BOARD OF SUPERVISORS ASSESSMENT APPEALS BOARD

NOTICE OF AAB DECISION

December 1, 2011

TO: ERNST & YOUNG LLP
CHARLES LONG
2100 E. CARY ST, STE.201
RICHMOND, VA 232237270

RE: CIRCUIT CITY STORES, INC.
PO BOX 42304
RICHMOND, VA 232422304

AAB NO: 2009-5280
Assr. Ref. No: 00-79496-00-003-09-00-00

Tax Year: 2009

Issue: Regular

Property Address: 5795 CHRISTIE AVE.
Emeryville

Hearing Date: 10/12/2011

This is to notify you that the Alameda County Assessment Appeals Board took the following action on your application:

Board Action: Denied for Non Appearance.

Crystal Hishida Graff, Clerk of the Board
ASSESSMENT APPEALS BOARD

By: Deputy Clerk

I CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF A DOCUMENT ON FILE THE OFFICE OF THE CLERK OF THE BOARD, 1221 OAK STREET, OAKLAND, CALIFORNIA, ALAMEDA COUNTY.

SUSAN S. MURANISHI, Alameda County Administrator
1221 Oak Street, Suite 536, Oakland, California 94612 (510) 272-6352, Fax (510) 208-9660

CRYSTAL HISHIDA GRAFF, Clerk of the Board
1221 Oak Street, Suite 536, Oakland, California 94612 (510) 272-6352, Fax (510) 208-9660



CLERK, BOARD OF SUPERVISORS ASSESSMENT APPEALS BOARD

NOTICE OF AAB DECISION

December 1, 2011

TO: ERNST & YOUNG LLP
CHARLES LONG
2100 E. CARY ST, STE.20
RICHMOND, VA 232237270

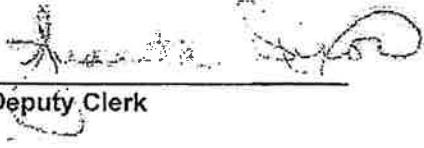
RE: CIRCUIT CITY STORES, INC.
PO BOX 42304
RICHMOND, VA 232422304

AAB NO: 2009-5279
Assr. Ref. No: 00-079496-00-001-09-00-00
Tax Year: 2009
Issue: Regular
Property Address: 2480 WHIPPLE RD
Hayward
Hearing Date: 10/12/2011

This is to notify you that the Alameda County Assessment Appeals Board took the following action on your application:

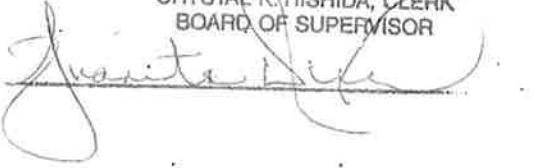
Board Action: Denied for Non Appearance.

Crystal Hishida Graff, Clerk of the Board
ASSESSMENT APPEALS BOARD

By: 

Deputy Clerk

I CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF A DOCUMENT ON FILE THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS, ALAMEDA COUNTY, CALIFORNIA.

ATTEST: 

SUSAN S. MURANISHI, Alameda County Administrator CRYSTAL HISHIDA GRAFF, Clerk of the Board
1221 Oak Street, Suite 536, Oakland, California 94612 (510) 272-6352, Fax (510) 208-9660

1 UNITED STATES BANKRUPTCY COURT

2 EASTERN DISTRICT OF VIRGINIA, RICHMOND DIVISION

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4 In re: CIRCUIT CITY STORES, INC. et al.,

Chapter 11

5 Case No.: 08-35653 (KRH)

6 Debtors.

7 DECLARATION OF NIDA WARD IN SUPPORT OF OPPOSITION OF CREDITOR ALAMEDA
8 COUNTY TREASURER-TAX COLLECTOR TO LIQUIDATING TRUST'S EIGHTEENTH
9 OMNIBUS OBJECTION AND DEBTOR'S THIRTY-SEVENTH OMNIBUS OBJECTION TO
10 CLAIMS FILED BY TAXING AUTHORITIES

11 I, NIDA WARD, do hereby declare as follows:

12 1. My name is NIDA WARD. I am over the age of twenty-one and of sound
13 mind. I could and would testify to the following of my own personal knowledge if called
14 to do so in a court of law.

15 2. I am employed in the Office of the Assessor of the County of Alameda.
16 My position is Principal Auditor Appraiser. I have been employed in that capacity since
17 2006. Among my job duties is the supervision of the personal property appraisal
18 division, which includes the appraisal and assessment of the taxable personal property
19 and fixtures of Circuit City Stores, Inc. for the tax years 2005 through 2011 in Alameda
20 County. In that capacity, I was personally involved in the appraisal, assessment, and
21 auditing of the taxable personal property and fixtures of Circuit City Stores, Inc. for tax
22 year 2009.

23 3. I have examined the records of the Assessor as they pertain to the
24 assessment and audit of Circuit City Stores, Inc. for tax year 2009. According to those
25 records and my own personal involvement in the assessment and audit process, for tax
26 year 2009, the Assessor found taxable personal property and fixtures of Circuit City
27 Stores, Inc. at four locations in Alameda County. These four locations were the
28 following: (a) 7153 Amador Plaza Road, Dublin, CA Assessor Parcel Number ("APN")
00-07946-00-000-09-00-00 ("Dublin Store"); (b) 2480 Whipple Road, Hayward, CA APN

1 00-079496-00-001-09-00-00 ("Hayward Store"); (c) 5795 Christie Avenue, Emeryville,
2 CA APN 00-079496-00-003-09-00-00 ("Emeryville Store"); and 400 Longfellow Court,
3 Livermore, CA APN 00-079496-00-002-09-00-00 ("Livermore Warehouse").

4 4. The assessed values enrolled for each of these properties for tax year
5 2009 were based on the cost approach authorized by and in accordance with California
6 Property Tax Rule 6 and the business property statements filed under penalty of perjury
7 by Circuit City Stores, Inc., statements 571 L pursuant to Revenue and Taxation Code
8 section 441. For tax year 2009, those assessed values were the following: Dublin
9 Store - \$200,118.00; Hayward Store - \$703,753.00; Emeryville Store - \$659,418.00;
10 and Livermore Warehouse - \$2,812,810.00.

11 5. I have attached hereto as Exhibit A and incorporate herein by reference a
12 certified copy of the business property statement of Circuit City Stores, Inc. for the 2009
13 tax year for the Livermore Warehouse.

14 .
15 I declare under penalty of perjury under the laws of the United States of America
16 that the foregoing is true and correct.

17
18 Dated: Sept 26, 2012

19 In the City of Oakland, County of Alameda, State of California

20
21 

22 NIDA WARD

Summary by State Class and Acquisition Year**Reporting for 2009 - California - Circuit City Stores, Inc. - Location=Livermore Distribution (00344)**

State Class	Year	Reported Cost	Current Value Factor	Current Value	Assessment Rate	Rendered Value
Computers, General Purpose						
	2008	4,833.68	0.6600	3,190.22	1.00	3,190.00
	2007	70,301.41	0.3900	27,417.56	1.00	27,417.00
	2006	49,237.62	0.2400	11,817.03	1.00	11,817.00
	2005	3,720.34	0.1500	558.06	1.00	558.00
	2004	3,975.62	0.1000	397.57	1.01	400.00
	2003	97,426.41	0.0600	5,845.58	1.00	5,845.00
	2002	3,306.81	0.0400	132.27	1.00	132.00
	2001 Prior	16,856.74	0.0200	337.13	1.00	337.00
	1999	23,630.49	0.0200	472.61	1.00	473.00
	1998	11,515.72	0.0200	230.31	1.00	230.00
	1997	21,730.92	0.0200	434.64	1.00	434.00
	1994	1,024.27	0.0200	20.49	0.98	20.00
	1990	32,060.00	0.0200	641.20	1.00	641.00
		339,620.00	0.1516	51,494.67	1.0000	51,494.00
State Class	Year	Reported Cost	Current Value Factor	Current Value	Assessment Rate	Rendered Value
Leasehold Improvements- Fixtures (C2901)						
	2008	95,606.37	0.9300	88,913.92	1.00	88,914.00
	2007	11,261.27	0.9400	10,585.59	1.00	10,586.00
		106,867.64	0.9311	99,499.51	1.0000	99,500.00

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Summary by State Class and Acquisition Year**Reporting for 2009 - California - Circuit City Stores, Inc. - Location=Livermore Distribution (00344)**

State Class	Year	Reported Cost	Current Value Factor	Current Value	Assessment Rate	Rendered Value
Machinery & Equipment						
	2008	105,290.72	0.9300	97,920.37	1.00	97,921.00
	2007	422,993.50	0.9400	397,613.91	1.00	397,613.00
	2006	213,258.67	0.8900	189,800.23	1.00	189,801.00
	2005	30,114.89	0.8100	24,393.06	1.00	24,393.00
	2004	2,351.72	0.7100	1,740.28	1.00	1,740.00
	2003	168,440.54	0.6700	112,855.16	1.00	112,855.00
	2002	37,102.85	0.6000	22,261.71	1.00	22,263.00
	2001	53,059.64	0.5100	27,060.39	1.00	27,061.00
	2000	11,455.33	0.4500	5,154.99	1.00	5,156.00
	1999	607,064.98	0.3700	224,614.04	1.00	224,614.00
	1998	1,921,576.15	0.3100	595,688.62	1.00	595,691.00
	1997	270,205.27	0.2600	70,253.36	1.00	70,255.00
	1995	94,395.62	0.1700	16,047.24	1.00	16,048.00
	1994	135,529.97	0.1500	20,329.49	1.00	20,328.00
	1993	48,558.49	0.1500	7,283.77	1.00	7,284.00
	1992	9,935.00	0.1500	1,490.25	1.00	1,491.00
	1991	107,545.09	0.1500	16,131.76	1.00	16,136.00
	4,238,878.63	0.4319		1,830,638.63	1.0000	1,830,650.00
	42,388.63	0.4133		651,726.96	1.0000	651,725.00
State Class						
Office Furniture & Equipment (C1801)						
	2007	118,534.90	0.9400	111,422.80	1.00	111,421.00
	2006	62,023.93	0.8900	55,201.29	1.00	55,201.00
	2005	3,167.88	0.8100	2,565.98	1.00	2,566.00
	2002	15,791.46	0.6000	9,474.88	1.00	9,475.00
	2001	11,951.00	0.5100	6,095.01	1.00	6,095.00
	2000	15,310.25	0.4500	6,889.61	1.00	6,890.00
	1999	691,927.66	0.3700	256,013.25	1.00	256,013.00
	1998	657,813.41	0.3100	203,922.15	1.00	203,922.00
	1997	546.12	0.2600	141.99	1.00	142.00
	1,577,066.64	0.4133		651,726.96	1.0000	651,725.00
	1577,066.64	0.4133		651,726.96	1.0000	651,725.00
State Class						
Other Property						
	1996	23,926.27	0.2200	5,263.78	1.00	5,264.00
	1992	6,671.08	0.1500	1,000.66	1.00	1,001.00
	30,597.35	0.2047		6,264.44	1.0001	6,265.00

HARRIS

Circuit City Stores, Inc.

TMS 4.0

Page

**Summary by State Class and Acquisition Year
Reporting for 2009 - California - Circuit City Stores, Inc. - Location=Livermore Distribution (00344)**

	State Class	Year	Reported Cost	Current Value Factor	Current Value	Assessment Rate	Rendered Value
Supplies(i)		291.17	1.0000	291.17	1.00	291.00	
		291.17	1.0000	291.17	0.9994	291.00	
Total	6,293,321.43	0.4195	2,639,915.38	1.0000	2,639,925.00		

CIRCUIT CITY STORES, INC PROPERTY TAX DEPARTMENT

DATE: 02/18/2009
TO: THE COUNTY ASSESSOR
CC: FILE
FROM: SCOTT ASH
RE: BUSINESS PROPERTY TAX RETURNS

Enclosed please find the 2009 Business Property Tax Statement for the Circuit City store located in your taxing jurisdiction.

Please send a completed copy of the 2009 Business Property Statement showing all assessors' calculations, including factors, extensions and full historical value for the location.

If you have any questions, please contact me at (804)486-3366 or scott_ash@circutcity.com. You can also contact Sarah Harris at (804) 486-2081 or sarah_harris@circutcity.com.

Memorandum

To: Tax Assessor

cc: File

From: Scott Ash

Date: January 1, 2009

Re: Property Tax Returns

On November 10, 2008, Circuit City Stores, Inc. and seventeen of its direct and indirect subsidiaries (the "Debtors") filed for bankruptcy protection under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division. The commencement of this proceeding created a wide variety of added filing, reporting, recordkeeping and other administrative responsibilities for the Debtors' corporate staff, which continue to occupy the Debtors' staff as the bankruptcy proceeding continues.

Attached is the Debtors' 2009 Business Personal Property Return for assets located in your jurisdiction. Although the original cost figures in the return(s) are, to the best of the Debtors' knowledge, accurate, the Debtors' personnel together with outside appraisers and consultants are conducting a detailed critical analysis and considering the potential need for additional adjustments. In particular, no additional adjustments for functional, economic, or other forms of external obsolescence, or other adjustments based on indicated value by application of an income or market-sales-derived analysis, were made. The value from the return is merely the value estimate derived by applying standardized schedule adjustments for physical depreciation to the original cost, and input the mathematical result without consideration of the overall market conditions for such assets.

As a result, the rendered value numbers reflect only original cost adjusted for physical depreciation by standardized state schedules, and exceed the Debtors' opinion of the actual value of the assets after inclusion of all appropriate adjustments of a cost-derived valuation formula for applicable forms of depreciation and obsolescence. The basis of this assessment by the Debtors is the ongoing sales activity of similar assets of the Debtors' estates, all of which indicate that the values on the tax rolls are excessive.

Once the appropriate valuation work has been conducted, the Debtors will provide their estimates of value. At this point in time, it is the Debtors' opinion that the figure reflected in the attached return may be excessive. It is NOT the Debtors' opinion of value of the assets in the attached return.

Accordingly, the Debtors reserve any and all of their rights to challenge the values on the returns, and to challenge and/or object to any and all taxes asserted against them in the Bankruptcy Court or otherwise.

I certify that the information is from a record on file in the office of Assessor, County of Alameda, as of 05/11/12
Attest:
RON THOMSEN, ASSESSOR
COUNTY OF ALAMEDA
BY:  NIDA WARD

2009

OFFICE OF ASSESSOR ALAMEDA COUNTY

DESCRIPTION OF TANGIBLE PROPERTY	INDEX	COST PER STATEMENT	FULL VALUE PER TX ROLL	PER AUDIT COST	PER AUDIT FULL VALUE	DIFFERENCE FULL VALUE
Supplies	Ln 1	291	291	291	291	-
Machinery and Equipment	PP	A1	4,238,869	486,951	4,238,869	486,951
		FX		1,460,853		1,460,853
Office Furniture and Equipment		A2	1,577,062	709,245	1,577,062	709,245
Other Equipment		A3	30,597	3,977	30,597	3,977
Tools, Molds and Dies		A4			-	-
Computer Equipment		A5	339,620	51,490	339,620	51,489
Other Equipment		OT			-	-
Leased Equipment		Ln 3			-	-
Bldg/Leasehold Improvements		B2	106,867	100,003	106,867	100,003
Construction In Progress	PP	Ln 5			-	-
		FX			-	-
Alternate Schedule		Ln 6			-	-
Blank1		Ln 7			-	-
Blank2	PP	Ln 8			-	-
		FX			-	-
Blank3	PP	Ln 9			-	-
		FX			-	-
Corrections	PP				1	1
Corrections	FX					-
FULL VALUE TOTALS			6,293,306	2,812,810	6,293,306	2,812,810
10% PENALTY SEC.463						-
TOTAL				2,812,810		2,812,810
PERSONAL PROPERTY		Penalty not included		1,251,954		1,251,954
TRADE FIXTURES		Penalty not included		1,560,856		1,560,856

[] INPUT MADE VIA SAUCR 16 OR 17

CATEGORY	INDEX	REASONS FOR AUDIT DIFFERENCES (X)
Supplies	Ln 1	
Machinery and Equipment	A1	
Office Furniture and Equipment	A2	
Other Equipment	A3	
Tools, Molds and Dies	A4	
Computer Equipment	A5	
Other Equipment	OT	
Leased Equipment	Ln 3	
Bldg/Leasehold Improvements	B2	
Construction In Progress	Ln 5	
Alternate Schedule	Ln 6	
Blank1	Ln 7	
Blank2	Ln 8	
Blank3	Ln 9	

ASSESSEE #: 00-079496-00-002-00-09

SITUS : 400 Longfellow Ct., Livermore

ASSESSEE : Circuit City Stores West Coast Inc

UNSECURED

Auditor's Name: Mary Ann Enriquez

SUMMARY OF AUDIT FINDINGS FOR YEAR 2009

2008

OFFICE OF ASSESSOR ALAMEDA COUNTY

DESCRIPTION OF TANGIBLE PROPERTY	INDEX	COST PER STATEMENT	FULL VALUE PER TX ROLL	PER AUDIT COST	PER AUDIT FULL VALUE	DIFFERENCE FULL VALUE
Supplies	Ln 1	5,499	5,499	5,499	5,499	-
Machinery and Equipment	PP A1	3,710,586	416,509	3,710,586	416,509	-
	FX		1,249,527		1,249,527	-
Office Furniture and Equipment	A2	1,458,528	689,602	1,458,528	689,602	-
Other Equipment	A3	30,597	4,695	30,597	4,695	-
Tools, Molds and Dies	A4			-	-	-
Computer Equipment	A5	312,017	61,554	312,017	61,555	1
Other Equipment	OT			-	-	-
Leased Equipment	Ln 3			-	-	-
Bldg/Leasehold Improvements	B2	-	-	-	-	-
Construction In Progress	PP Ln 5			-	-	-
	FX				-	-
Alternate Schedule	Ln 6			-	-	-
Blank1	Ln 7			-	-	-
Blank2	PP Ln 8			-	-	-
	FX				-	-
Blank3	PP Ln 9			-	-	-
	FX				-	-
Corrections	PP				(1)	(1)
Corrections	FX					-
FULL VALUE TOTALS		5,517,227	2,427,386	5,517,227	2,427,386	-
10% PENALTY SEC.463						
TOTAL			2,427,386		2,427,386	-
PERSONAL PROPERTY		Penalty not included	1,177,859		1,177,859	-
TRADE FIXTURES		Penalty not included	1,249,527		1,249,527	-

[] INPUT MADE VIA SAUCR 16 OR 17

CATEGORY	INDEX	REASONS FOR AUDIT DIFFERENCES (X)
Supplies	Ln 1	
Machinery and Equipment	A1	
Office Furniture and Equipment	A2	
Other Equipment	A3	
Tools, Molds and Dies	A4	
Computer Equipment	A5	
Other Equipment	OT	
Leased Equipment	Ln 3	
Bldg/Leasehold Improvements	B2	Unreported - escape based on 2009 reported cost.
Construction In Progress	Ln 5	
Alternate Schedule	Ln 6	
Blank1	Ln 7	
Blank2	Ln 8	
Blank3	Ln 9	

ASSESSSEE #: 00-079496-00-002-00-09
ASSESSSEE : Circuit City Stores West Coast Inc

SITUS : 400 Longfellow Ct., Livermore

UNSECURED

Auditor's Name: Mary Ann Enriquez

SUMMARY OF AUDIT FINDINGS FOR YEAR 2008

2007

OFFICE OF ASSESSOR ALAMEDA COUNTY

DESCRIPTION OF TANGIBLE PROPERTY	INDEX	COST PER STATEMENT	FULL VALUE PER TX ROLL	PER AUDIT COST	PER AUDIT FULL VALUE	DIFFERENCE FULL VALUE
Supplies	Ln 1	15,020	15,020	15,020	15,020	-
Machinery and Equipment	PP A1	3,671,389	447,971	3,671,389	447,971	-
	FX		1,343,913		1,343,912	(1)
Office Furniture and Equipment	A2	1,458,528	759,365	1,458,528	759,365	-
Other Equipment	A3	30,597	26,480	30,597	26,480	-
Tools, Molds and Dies	A4			-	-	-
Computer Equipment	A5	181,660	36,190	181,660	36,190	-
Other Equipment	OT			-	-	-
Leased Equipment	Ln 3			-	-	-
Bldg/Leasehold Improvements	B2			-	-	-
Construction In Progress	PP Ln 5			-	-	-
	FX			-	-	-
Alternate Schedule	Ln 6			-	-	-
Blank1	Ln 7			-	-	-
Blank2	PP Ln 8			-	-	-
	FX			-	-	-
Blank3	PP Ln 9			-	-	-
	FX			-	-	-
Corrections	PP				1	1
Corrections	FX				-	-
FULL VALUE TOTALS		5,357,194	2,628,939	5,357,194	2,628,939	-
10% PENALTY SEC.463						
TOTAL			2,628,939		2,628,939	-
PERSONAL PROPERTY		Penalty not included	1,285,026		1,285,027	1
TRADE FIXTURES		Penalty not included	1,343,913		1,343,912	(1)

[] INPUT MADE VIA SAUCR 16 OR 17

CATEGORY	INDEX	REASONS FOR AUDIT DIFFERENCES (X)
Supplies	Ln 1	
Machinery and Equipment	A1	
Office Furniture and Equipment	A2	
Other Equipment	A3	Processing error - input incorrect acquisition year.
Tools, Molds and Dies	A4	
Computer Equipment	A5	
Other Equipment	OT	
Leased Equipment	Ln 3	
Bldg/Leasehold Improvements	B2	
Construction In Progress	Ln 5	
Alternate Schedule	Ln 6	
Blank1	Ln 7	
Blank2	Ln 8	
Blank3	Ln 9	

ASSESSSEE #: 00-079496-00-002-00-09 SITUS : 400 Longfellow Ct., Livermore

ASSESSSEE : Circuit City Stores West Coast Inc

UNSECURED

Auditor's Name: Mary Ann Enriquez

SUMMARY OF AUDIT FINDINGS FOR YEAR 2007

2006
OFFICE OF ASSESSOR ALAMEDA COUNTY

DESCRIPTION OF TANGIBLE PROPERTY	INDEX	COST PER STATEMENT	FULL VALUE PER TX ROLL	PER AUDIT COST	PER AUDIT FULL VALUE	DIFFERENCE FULL VALUE
Supplies	Ln 1.	250	250	250	250	-
Machinery and Equipment	PP A1	3,467,306	447,243	3,467,306	447,243	-
	FX		1,341,727		1,341,727	-
Office Furniture and Equipment	A2	1,396,505	785,720	1,396,505	785,720	-
Other Equipment	A3	30,597	6,542	30,597	6,542	-
Tools, Molds and Dies	A4			-	-	-
Computer Equipment	A5	140,993	10,745	140,993	10,747	2
Other Equipment	OT			-	-	-
Leased Equipment	Ln 3			-	-	-
Bldg/Leasehold Improvements	B2			-	-	-
Construction In Progress	PP Ln 5			-	-	-
	FX			-	-	-
Alternate Schedule	Ln 6			-	-	-
Blank1	Ln 7			-	-	-
Blank2	PP Ln 8			-	-	-
	FX			-	-	-
Blank3	PP Ln 9			-	-	-
	FX			-	-	-
Corrections	PP				(2)	(2)
Corrections	FX					-
FULL VALUE TOTALS		5,035,651	2,592,227	5,035,651	2,592,227	-
10% PENALTY SEC.463						
TOTAL			2,592,227		2,592,227	-
PERSONAL PROPERTY		Penalty not included	1,250,500		1,250,500	-
TRADE FIXTURES		Penalty not included	1,341,727		1,341,727	-

[] INPUT MADE VIA SAUCR 16 OR 17

CATEGORY	INDEX	REASONS FOR AUDIT DIFFERENCES (X)
Supplies	Ln 1	
Machinery and Equipment	A1	
Office Furniture and Equipment	A2	
Other Equipment	A3	
Tools, Molds and Dies	A4	
Computer Equipment	A5	
Other Equipment	OT	
Leased Equipment	Ln 3	
Bldg/Leasehold Improvements	B2	<i>Unreported exterior building sign & fixtures.</i>
Construction In Progress	Ln 5	
Alternate Schedule	Ln 6	
Blank1	Ln 7	
Blank2	Ln 8	
Blank3	Ln 9	

ASSESSEE #: 00-079496-00-002-00-09 SITUS : 400 Longfellow Ct., Livermore
ASSESSEE : Circuit City Stores West Coast Inc

UNSECURED

Auditor's Name: Mary Ann Enriquez

SUMMARY OF AUDIT FINDINGS FOR YEAR 2006

1 UNITED STATES BANKRUPTCY COURT

2 EASTERN DISTRICT OF VIRGINIA, RICHMOND DIVISION

3

4 In re: CIRCUIT CITY STORES, INC. et al.,

Chapter 11

5 Case No.: 08-35653 (KRH)

6 Debtors.

7 DECLARATION OF JACK WONG IN SUPPORT OF OPPOSITION OF CREDITOR ALAMEDA
8 COUNTY TREASURER-TAX COLLECTOR TO LIQUIDATING TRUST'S EIGHTEENTH
9 OMNIBUS OBJECTION AND DEBTOR'S THIRTY-SEVENTH OMNIBUS OBJECTION TO
10 CLAIMS FILED BY TAXING AUTHORITIES

11 I, JACK WONG, do hereby declare as follows:

12 1. My name is JACK WONG. I am over the age of twenty-one and of sound
13 mind. I could and would testify to the following of my own personal knowledge if called
14 to do so in a court of law.

15 2. I am employed in the Office of the Treasurer-Tax Collector of the County
16 of Alameda ("Treasurer"). My position is Treasurer Tax Collector Specialist III. My main
17 job duty is to administer the collection of property taxes subject to the jurisdiction of the
18 bankruptcy court.

19 3. I have examined the records of the Treasurer as they pertain to the
20 property taxes of Circuit City Stores, Inc. for tax year 2009. According to those records
21 and my own personal involvement in the tax collection process, for tax year 2009, there
22 was taxable personal property and fixtures of Circuit City Stores, Inc. at four locations in
23 Alameda County. These four locations were the following: (a) 7153 Amador Plaza
24 Road, Dublin, CA Assessor Parcel Number ("APN") 00-07946-00-000-09-00-00 ("Dublin
25 Store"); (b) 2480 Whipple Road, Hayward, CA APN 00-079496-00-001-09-00-00
26 ("Hayward Store"); (c) 5795 Christie Avenue, Emeryville, CA APN 00-079496-00-003-
27 09-00-00 ("Emeryville Store"); and 400 Longfellow Court, Livermore, CA APN 00-
079496-00-002-09-00-00 ("Livermore Warehouse").

1 4. I filed Claim No. 13294 using the estimated taxes based on the assessed
2 valuation performed by the Alameda County Assessor because the actual tax bills had
3 not yet issued prior to the bar date. I followed up with a separate claim when the tax
4 bills were issued, Claim No. 14595, but the Court expunged that claim as late filed. I
5 have attached hereto and incorporate herein by reference as Exhibit A the actual tax
6 bills for each of the four locations of Circuit City Stores, Inc. for tax year 2009. I have
7 attached hereto and incorporate herein by reference Exhibit B, which is the current
8 amount owing on the 2009 tax bills as of October 1, 2012.

9 I declare under penalty of perjury under the laws of the United States of America
10 that the foregoing is true and correct.

11
12 Dated: September 26, 2012

13 In the City of Oakland, County of Alameda, State of California

14
15 _____
16 JACK WONG

EXHIBIT A

2009-10

For Fiscal Year Beginning July 1, 2009 and Ending June 30, 2010

ALAMEDA COUNTY

UNSECURED PROPERTY TAX STATEMENT

Donald R. White, Treasurer and Tax Collector
1221 Oak Street

Oakland, California 94612-4286

(510) 272-6800

D U P L I C A T E

Assessee Account Number	Parcel number	Tax-Rate Area
00-079496-00-001-09-00-00	475-170-2-8	25-059

Location of Property
2480 WHIPPLE RD HAYWARD CA

Assessed to on January 1, 2009

CIRCUIT CITY STORES WEST COAST INC

CIRCUIT CITY STORES WEST COAST INC

DBA CIRCUIT CITY #234

C/O TAX DEPT

PO BOX 42304

RICHMOND VA 23242-2304

Tax-Rate Breakdown		
Taxing Agency	Tax Rate	Tax Amount
COUNTYWIDE TAX	.0000%	7,037.53
SCHOOL UNIFIED	.1197%	842.41
SCHOOL COMM COLL	.0183%	128.78
WASHINGTON TWP HOSP	.0188%	132.30
BAY AREA RAPID TRANSIT	.0090%	63.33
EAST BAY REGIONAL PARK	.0100%	70.37
TOTAL	1.1758%	8,274.72

Fixed Charges and/or Special Assessments		
Description	Phone	Amount

Total Fixed Charges and Special Assessments

Other Charges		
Description	Amount	

Tax Computation Worksheet			
Description	Full Valuation	x Tax Rate	= Tax Amount
LAND IMPROVEMENTS	72,503		
FIXTURES	72,503		
TOTAL REAL PROPERTY	631,250		
PERSONAL PROPERTY	703,753	1.1758%	8,274.72
GROSS ASSESSMENT & TAX			
HOMEOWNERS EXEMPTION			
OTHER EXEMPTION			
NET ASSESSMENT & TAX	703,753	1.1758%	8,274.72
			8,274.72
SUBTOTAL			8,274.72
TOTAL AMOUNT DUE			\$8,274.72

PLEASE READ IMPORTANT MESSAGES	
<p><input checked="" type="checkbox"/> TAX BILL IS FOR PERSONAL PROPERTY AND/OR TRADE FIXTURES.</p> <p><input checked="" type="checkbox"/> FULL VALUE INCLUDES 10% PENALTY ASSESSMENT. \$752.24 OF THE TOTAL TAX ATTRIBUTABLE TO THE PENALTY ASSESSMENT.</p> <p><input checked="" type="checkbox"/> ECHECK ACCEPTED ONLINE @ www.acgov.org.</p> <p><input checked="" type="checkbox"/> CREDIT CARD (AMEX, VISA/MASTERCARD, DISCOVER) ACCEPTED BY PHONE (510) 272-6800 OR ONLINE @ www.acgov.org. A CONVENIENCE FEE EQUAL TO 2.5% OF THE TAX AMOUNT DUE WILL BE ADDED TO YOUR TOTAL PAYMENT.</p>	
<p>PLEASE SEE REVERSE FOR MORE INFORMATION</p>	

Business Property Valuation
(510) 272-3836

Tax Rates
(510) 272-6564

Possessory Interest / ILL
(510) 272-3767

Boats and Aircraft
(510) 272-3838

Homeowner/Other Exemptions
(510) 272-6567

Payments
(510) 272-6800

General Information	
<p>Ownership of property on the January 1 lien date preceding the fiscal year for which the property is taxed determines the obligation to pay taxes; the disposal of property after the lien date does not relieve the assessee from the liability for payment of taxes.</p> <p>The TOTAL AMOUNT DUE must be paid by the date indicated on the payment remittance stub attached to this bill. If the taxes are not paid, a 10% delinquent penalty and a \$40.00 delinquent fee attaches at 5 p.m. on the date indicated on the stub. If the taxes are unpaid by 5 p.m. on the last day of the second succeeding month after the 10% attaches, an additional penalty of 1.5% attaches to them on the first day of each month thereafter to the time of payment or until a court judgment is entered for the amount of unpaid taxes penalties and costs whichever comes first. In addition to the penalties, the actual costs of collection incurred by the County up to the time the delinquency is paid may be collected by the Tax Collector.</p> <p>Delinquent tax bills will automatically have a CERTIFICATE OF LIEN FOR UNSECURED PROPERTY TAXES recorded against the assessee at the County Recorder's Office immediately after delinquency occurs. The certificate constitutes a lien upon all personal and real property owned or that may subsequently be acquired before the date on which the lien expires, by the assessee named. The lien has the force, effect and priority of a judgment lien for a period of ten years from the date of recordation, or any extension thereof.</p> <p>PLEASE SEE BACK FOR MORE INFORMATION</p>	

**UNSECURED ROLL TAX PAYMENT STUB
FISCAL YEAR 2009-10**

ASSESSSEE ACCOUNT NUMBER **00-079496-00-001-09-00-00**

PARCEL NUMBER **475-170-2-8**

PAY THIS AMOUNT BY AUG 31, 2009 **\$8,274.72**

If payment is submitted after this date, telephone the payments number provided to the left for the correct amount due.

D U P L I C A T E

Make checks payable to: Donald R. White, Tax Collector, Alameda County

40908 60794960000 9001090000 20000827472 4

2009-10

For Fiscal Year Beginning July 1, 2009 and Ending June 30, 2010

ALAMEDA COUNTY

UNSECURED PROPERTY TAX STATEMENT

Donald R. White, Treasurer and Tax Collector
1221 Oak Street
Oakland, California 94612-4286

D U P L I C A T E

(510) 272-6800

Assessee Account Number	Parcel number	Tax Rate Area
00-079496-00-002-09-00-00	99B-5752-4	16-025

Location of Property

400 LONGFELLOW CT LIVERMORE CA

Assessed to on January 1, 2009

CIRCUIT CITY STORES INC #587

CIRCUIT CITY STORES INC #587

DBA CIRCUIT CITY SERVICE WHSE

C/O ATTN: TAX DEPT

PO BOX 42304

RICHMOND VA 23242-2304

Tax-Rate Breakdown		
Taxing Agency	Tax Rate	Tax Amount
COUNTYWIDE TAX	.0000%	28,128.10
SCHOOL UNIFIED	.0616%	1,732.70
SCHOOL COMM COLL	.0183%	514.74
FLD ZN 7 STATE WTR	.0169%	475.36
BAY AREA RAPID TRANSIT	.0090%	253.15
TOTAL.	1.1058%	31,104.05

Fixed Charges and/or Special Assessments		
Description	Phone	Amount
Total Fixed Charges and Special Assessments		

Other Charges	
Description	Amount

Tax Computation Worksheet			
Description	Full Valuation	x Tax Rate	= Tax Amount
LAND IMPROVEMENTS			
FIXTURES			
TOTAL REAL PROPERTY	1,560,856		
PERSONAL PROPERTY	1,560,856		
GROSS ASSESSMENT & TAX	1,251,954		
HOMEOWNERS EXEMPTION	2,812,810		
OTHER EXEMPTION	2,812,810	1.1058%	31,104.05
NET ASSESSMENT & TAX	2,812,810	1.1058%	31,104.05
			31,104.05
SUBTOTAL			31,104.05
TOTAL AMOUNT DUE			\$31,104.05

PLEASE READ IMPORTANT MESSAGES

TAX BILL IS FOR PERSONAL PROPERTY AND/OR TRADE FIXTURES.

ECHECK ACCEPTED ONLINE @ www.acgov.org.

CREDIT CARD (AMEX, VISA/MASTERCARD, DISCOVER) ACCEPTED BY PHONE (510) 272-6800 OR ONLINE @ www.acgov.org. A CONVENIENCE FEE EQUAL TO 2.5% OF THE TAX AMOUNT DUE WILL BE ADDED TO YOUR TOTAL PAYMENT.

PLEASE SEE REVERSE FOR MORE INFORMATION

Business Property Valuation
(510) 272-3836

Tax Rates
(510) 272-6564

Possessory Interest / ILL
(510) 272-3787

Boats and Aircraft
(510) 272-3838

Homeowner/Other Exemptions
(510) 272-6587

Payments
(510) 272-6800

General Information

Ownership of property on the January 1 lien date preceding the fiscal year for which the property is taxed determines the obligation to pay taxes; the disposal of property after the lien date does not relieve the assessee from the liability for payment of taxes.

The TOTAL AMOUNT DUE must be paid by the date indicated on the payment remittance stub attached to this bill. If the taxes are not paid, a 10% delinquent penalty and a \$40.00 delinquent fee attaches at 5 p.m. on the date indicated on the stub. If the taxes are unpaid by 5 p.m. on the last day of the second succeeding month after the 10% attaches, an additional penalty of 1.5% attaches to them on the first day of each month thereafter to the time of payment or until a court judgment is entered for the amount of unpaid taxes penalties and costs whichever comes first. In addition to the penalties, the actual costs of collection incurred by the County up to the time the delinquency is paid may be collected by the Tax Collector.

When submitting payment, detach the UNSECURED ROLL TAX PAYMENT STUB and send it with your payment to assure proper credit. Do not mail cash. A service charge of \$25-\$35 will be imposed on all returned checks.

Delinquent tax bills will automatically have a CERTIFICATE OF LIEN FOR UNSECURED PROPERTY TAXES recorded against the assessee at the County Recorder's Office immediately after delinquency occurs. The certificate constitutes a lien upon all personal and real property owned or that may subsequently be acquired before the date on which the lien expires, by the assessee named. The lien has the force, effect and priority of a judgment lien for a period of ten years from the date of recordation, or any extension thereof.

PLEASE SEE BACK FOR MORE INFORMATION

**UNSECURED ROLL TAX PAYMENT STUB
FISCAL YEAR 2009-10**

ASSESSOR ACCOUNT NUMBER

00-079496-00-002-09-00-00

PARCEL NUMBER

99B-5752-4

PAY THIS AMOUNT BY AUG 31, 2009

\$31,104.05

If payment is submitted after this date, telephone the payments number provided to the left for the correct amount due.

D U P L I C A T E

Make checks payable to: Donald R. White, Tax Collector, Alameda County.

40908 60794960000 7002090000 20003110405 4

2009-10

For Fiscal Year Beginning July 1, 2009 and Ending June 30, 2010

ALAMEDA COUNTY

UNSECURED PROPERTY TAX STATEMENT

Donald R. White, Treasurer and Tax Collector
1221 Oak Street
Oakland, California 94612-4286
(510) 272-6800

D U P L I C A T E

Assessee Account Number	Parcel number	Tax-Rate Area
00-079496-00-003-09-00-00	49-1515-11-14	14-003

Location of Property
5795 CHRISTIE AV EMERYVILLE CA
Assessed to on January 1, 2009
CIRCUIT CITY STORES WEST COAST INC

CIRCUIT CITY STORES WEST COAST INC
DBA CIRCUIT CITY #240
C/O ATTN: TX DEPT
PO BOX 42304
RICHMOND VA 23242-2304

Tax-Rate Breakdown:		
Taxing Agency	Tax Rate	Tax Amount
COUNTYWIDE TAX	.0000%	6,594.18
SCHOOL UNIFIED	.0133%	87.72
SCHOOL COMM COLL	.0362%	238.70
BAY AREA RAPID TRANSIT	.0090%	59.34
EAST BAY REGIONAL PARK	.0100%	65.94
EBMUD SPEC DIST 1	.0064%	42.20
TOTAL	1.0749%	7,088.08

Fixed Charges and/or Special Assessments			
Description	Phone	Amount	
Total Fixed Charges and Special Assessments			
Other Charges			
Description	Amount		

Tax Computation Worksheet			
Description	Full Valuation	x Tax Rate	= Tax Amount
LAND			
IMPROVEMENTS			
FIXTURES			
TOTAL REAL PROPERTY	213,946		
PERSONAL PROPERTY	213,946		
GROSS ASSESSMENT & TAX	445,472		
HOMEOWNERS EXEMPTION	659,418		
OTHER EXEMPTION			
NET ASSESSMENT & TAX	659,418	1.0749%	7,088.08
			7,088.08
SUBTOTAL			7,088.08
TOTAL AMOUNT DUE			\$7,088.08

PLEASE READ IMPORTANT MESSAGES	
<p>TAX BILL IS FOR PERSONAL PROPERTY AND/OR TRADE FIXTURES.</p> <p>ECHECK ACCEPTED ONLINE @ www.acgov.org.</p> <p>CREDIT CARD (AMEX, VISA/MASTERCARD, DISCOVER) ACCEPTED BY PHONE (510) 272-6800 OR ONLINE @ www.acgov.org. A CONVENIENCE FEE EQUAL TO 2.5% OF THE TAX AMOUNT DUE WILL BE ADDED TO YOUR TOTAL PAYMENT.</p>	
<p>PLEASE SEE REVERSE FOR MORE INFORMATION</p>	

General Information	
<p>Ownership of property on the January 1 lien date preceding the fiscal year for which the property is taxed determines the obligation to pay taxes; the disposal of property after the lien date does not relieve the assessee from the liability for payment of taxes.</p> <p>The TOTAL AMOUNT DUE must be paid by the date indicated on the payment remittance stub attached to this bill. If the taxes are not paid, a 10% delinquent penalty and a \$40.00 delinquent fee attaches at 5 p.m. on the date indicated on the stub. If the taxes are unpaid by 5 p.m. on the last day of the second succeeding month after the 10% attaches, an additional penalty of 1.5% attaches to them on the first day of each month thereafter to the time of payment or until a court judgment is entered for the amount of unpaid taxes penalties and costs whichever comes first. In addition to the penalties, the actual costs of collection incurred by the County up to the time the delinquency is paid may be collected by the Tax Collector.</p>	
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- Business Property Valuation**
(510) 272-3836
- Tax Rates**
(510) 272-6564
- Possessory Interest / ILL**
(510) 272-3787
- Boats and Aircraft**
(510) 272-3838
- Homeowner/Other Exemptions**
(510) 272-6587
- Payments**
(510) 272-6800

**UNSECURED ROLL TAX PAYMENT STUB
FISCAL YEAR 2009-10**

ASSESSSEE ACCOUNT NUMBER **00-079496-00-003-09-00-00**

PARCEL NUMBER **49-1515-11-14**

PAY THIS AMOUNT BY AUG 31, 2009 **\$7,088.08**

If payment is submitted after this date, telephone the payments number provided to the left for the correct amount due.

D U P L I C A T E

Make checks payable to: Donald R. White, Tax Collector, Alameda County

40908 60794960000 5003090000 10000708808 4

EXHIBIT B

CIRCUIT CITY STORES INC ET AL
CHAPTER 11, CASE# 08-35653
PETITION DATE: 11/10/08
POSTPETITION 2009-10 TAX DUE BY OCTOBER 31, 2012

2009-10 POSTPETITION TAXES

ACCOUNT #	BASE AMT	PENALTY	TAX FEES	LESS PRIOR PAYMENT	TOTAL 10/31/2012
00-079496-00-000-09-00-00	2256.13	1443.85	40.00		3739.98
00-079496-00-001-09-00-00	8274.72	5295.79	40.00		13610.51
00-079496-00-002-09-00-00	31104.05	19906.56	40.00		51050.61
00-079496-00-003-09-00-00	7088.08	4359.28	40.00	-276.39	11210.97
TOTAL TAX DUE BY 10/31/12	48722.98	31005.48	160.00	-276.39	79,612.07